

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF PENNSYLVANIA**

FIRST NORTHERN BANK & TRUST  
COMPANY, FORMERLY THE FIRST  
NATIONAL BANK OF PALMERTON,

Plaintiff

v.

THE UNITED STATES OF AMERICA  
(INTERNAL REVENUE SERVICE),

Defendant

CIVIL ACTION NO. 3:13-CV-01446

(MEHALCHICK, M.J.)

**ORDER**

AND NOW, this 20<sup>th</sup> day of June, 2014, for the reasons set forth in the Memorandum filed concurrently herewith, it is hereby ORDERED as follows:

1. Plaintiff's motion for summary judgment (Doc. 16) is **DENIED**.
2. Defendant's motion for summary judgment (Doc. 17) is **GRANTED**.
3. Judgment is entered in favor of the Defendant.
4. The Clerk of Court is directed to close this case.

**Dated: June 20, 2014**

*s/ Karoline Mehalchick*

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**KAROLINE MEHALCHICK  
United States Magistrate Judge**